

# **Office of the Children's Commissioner**

## **Annual Report and Financial Statements for 2012-2013**





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## FOREWORD FROM AMPLIFY

My name's Josh. I'm 18 and a member of Amplify - the young people's advisory group to the Children's Commissioner for England, Dr Maggie Atkinson. I became a member of Amplify in order to actively promote the views of young people to those with the power to make a difference.

Rarely do opportunities present themselves that allow the voices of young people to influence the work of the Government, so I jumped at the chance to join Amplify. Being at the centre of the Office of the Children's Commissioner's work, we ensure that the thoughts and views of children and young people are always taken into consideration when starting or evaluating projects.

The time I've spent with Amplify has been invaluable, and has helped to shape the person I am today. The opportunities offered to all members of the group allow us to develop vital personal skills such as confidence, teamwork and professional skills such as interview and public speaking techniques. These opportunities have included being involved in developing policy, interviewing tender and job applicants, attending a meeting with the Dalai Lama and being on a mock-jury for an event at the London School of Economics.

As a group we've achieved a huge amount including helping the Child Poverty Unit scope their consultation on child poverty measures as well as consulting on and supporting a lot of the Children's Commissioner's projects and reports.


We are well into a research project that we hope will offer insight into children and young people's perceptions regarding child poverty. It is vital that the Government understands how children and young people think and feel about such pressing matters. They should recognise it is today's children and young people who will one day soon step up to help tackle these issues themselves.

Looking onwards, Amplify has much to look forward to including the Children's Commissioner's Takeover Day 2013. On November 22, children and young people across the country will be given the chance to step into decision-makers shoes, providing an awareness of the working atmosphere, the chance to experience their sought after career and the skills necessary to successfully transition between education and the wider world.

Also this year, seven members, including myself, are moving on from Amplify. I think I can safely speak for us all and say that our time together has done so much more than expected in equipping us with skills that will help us to succeed in our chosen walks of life.

I would like to extend a personal thank you to all of the Office of the Children's Commissioner staff for making these opportunities possible, and a second equally great thank you for their continuing work in improving the lives of children and young people.

I hope you enjoy reading the 2013 report as much as I enjoyed contributing to it.

A handwritten signature in black ink that reads 'Josh'. The signature is stylized with a long horizontal line underneath the name.

**Josh Manton**  
**Member of Amplify**

## FOREWORD FROM THE CHILDREN'S COMMISSIONER

I am delighted to join Josh to introduce the Office of the Children's Commissioner's (OCC) Annual Report for 2012-13. At the core of our work is the promotion and protection of children's rights, under both the United Nations Convention on the Rights of the Child (UNCRC) ratified by the UK in 1991, and UK and international laws and conventions where children's lives are affected for good or ill. We do that vital work for all 12 million under-18 year olds in England, and the thousands aged up to 21 who have been in care, or who have a disability. We focus especially on issues that arise when children's rights are denied, disputed, ignored or violated. They are the country's vulnerable and marginalised children and young people, whose voices otherwise go unheard.

This report covers all our work and you will read, and I hope be encouraged by, the progress we have been part of in this country's need to see children and young people for what they are: citizens now not citizens in waiting; rights holders on their own behalf; bestowed those rights, and supported in their fulfillment, by adults in every walk of life. They are, after all, one in four of the population. So they count.

You will read about much of what we achieved in 2012-13 in the body of the report, and I do want you to go on from this foreword into the main text and find the achievements there, so I will not spoil your enjoyment here.

We visit places of incarceration, whatever the reasons children and young people are held, and reflect to policymakers on what we find. We are called on by Ministers in all parts of Government for views from the child's perspective, on policy and practice. We are often quoted in debates in both Houses of Parliament, and in all branches of the media. We regularly give formal 'in session' evidence, and less formal 'thinking time' advice, to parliamentary committees and all-party groups, and to individual MPs and Peers regardless of Party. We work with sector leadership groups, from the medical Royal Colleges to family and criminal justice bodies, and English local government's leaders in elected member and officer roles. We sit on and sometimes host policy round tables, forums and deliberation groups that lead directly to changes made for children and young people by those with the power to make decisions about their lives. I and members of my staff regularly address national and regional events and conferences where leading professionals and interest groups deliberate, set their own directions, and go on to practise what we have spoken to them about. We meet and partner with organisations from the EHRC to the UN's committees on areas of direct interest: charities and think tanks concerned with the same things as we are; the UK's other three Commissioners and their offices, and those across Europe; and a growing community of academic experts whose work

helps us give weight to the evidence that supports all we do and say.

Even in straitened times and after several years of shrinking budgets, being Children's Commissioner is a wonderful job, made more so by a fantastic team of staff at the OCC, but especially by the work we do directly with children and young people throughout the country.

Josh, who wrote the first foreword you have read, is part of Amplify: a group of children and young people from all over England. They are key advisers on all on our work. They have been joined in 2012-13 by a growing number of specialist advisory groups of children and young people who have direct personal experience of the issues we tackle. Our work on poverty, school exclusion, safeguarding, asylum and refugee issues, all have advisory groups of young people who bring an extra dimension of realism and focus to what we do. Some are Amplify members too. Our work helps open the door for children and young people to work positively with adults and contribute to their society. Whoever they are, whatever has happened in their lives for good or ill, we are always struck by a shared sense of wanting to make a difference, and a determination to be positive young citizens. Without their voices we could not make calls on policymakers and practitioners to support children and young people, honour the promises we make to them and listen to what they have to say.

2013-14 will be another busy and productive year. Our annual Business Plan for the final year of a two-year strategic plan for 2012-14, contains details all our work. It is available on our website: [www.childrenscommissioner.gov.uk](http://www.childrenscommissioner.gov.uk). A major part of what we will do in 2013-14 turns our eyes towards the reformed OCC which we hope will follow the passage of the Children and Families Bill 2013, uniting our work with that of the current Office of the Children's rights Director (OCD) at Ofsted from April 2014. The change is subject to the will of Parliament, but informal work has already begun.

The staff in OCC are committed to achieving the best for children and work tirelessly to this end. They are nationally recognised experts in their field, leading ground breaking work for children. Our impact is due to their terrific efforts in the face of tight finances and continued pressure and change in the systems that work with and support children and young people in England. I thank them all.



Dr Maggie Atkinson  
Children's Commissioner for England

8 July 2013

## **ABOUT THE OFFICE OF THE CHILDREN'S COMMISSIONER**

The Office of the Children's Commissioner is a national organisation led by the Children's Commissioner for England, Dr Maggie Atkinson. The post of Children's Commissioner for England was established by the Children Act 2004. The United Nations Convention on the Rights of the Child (UNCRC) underpins and frames all of our work.

The Children's Commissioner has a duty to promote the views and interests of all children in England, in particular those whose voices are least likely to be heard, to the people who make decisions about their lives. She also has a duty to speak on behalf of all children in the UK on non-devolved issues which include immigration - for the whole of the UK - and youth justice for England and Wales. One of the Children's Commissioner's key functions is encouraging organisations that provide services for children always to operate from the child's perspective.

Under the Children Act 2004 the Children's Commissioner is required both to publish what she finds from talking and listening to children and young people, and to draw national policymakers' and agencies' attention to the particular circumstances of a child or small group of children which should inform both policy and practice.

The Office of the Children's Commissioner has a statutory duty to highlight where we believe vulnerable children are not being treated appropriately in accordance with duties established under international and domestic legislation.

## **OUR VISION**

A society where children's and young people's rights are realised, where their views shape decisions made about their lives, and they respect the rights of others.

## **OUR MISSION**

We will promote and protect the rights of children in England. We will do this by involving children and young people in our work and ensuring their voices are heard. We will use our statutory powers to undertake inquiries, and our position to engage, advise and influence those making decisions that affect children and young people.



## ACHIEVEMENTS IN 2012-13

It has been a busy and successful year for the Office of the Children's Commissioner. Following our stronger focus on becoming a children's rights organisation we have undertaken a number of successful projects influencing significant changes to policy and practice that can improve children and young people's lives. Throughout this report, we highlight our impact and achievements in a range of policy areas, and provide an overview of the progress we have made in all our activities.

Our key achievements include:

- Education Exclusion Inquiry: exposed evidence for the first time of the existence of illegal exclusions. Schools have been reminded of the requirement to operate within the law at all times and, whatever the behaviour of some pupils, to ensure that their interests are served;
- Education Exclusion Inquiry: highlighted the disproportionate exclusions, both legal and illegal, of Black and Minority Ethnicity (BME) boys with special educational needs and also from a low income background;
- Inquiry into Child Sexual Exploitation in Gangs and Groups: in response to concerns about some children's homes being targeted by predatory individuals for the purposes of sexually exploiting vulnerable children, legislation has been changed so that Ofsted informs the police and the Office of the Children's Commissioner of the address and location of residential children's homes;
- Inquiry into Child Sexual Exploitation in Gangs and Groups: prevalence and spread of this abuse exposed for the first time and the risk indicators for children vulnerable to exploitation identified as well as the warning signs displayed by those who are already victims. These are now being widely used by statutory and voluntary agencies significantly increasing the likelihood of children being protected;
- Inquiry into Child Sexual Exploitation in Gangs and Groups: of the ten recommendations made in the accelerated report of the Inquiry, eight have now been acted upon;
- Asylum seeking and refugee children: obtained agreement from the UK Border Agency that children and pregnant women will no longer be subject to the use of force and restraint during enforced removals except where this is essential in order to protect them or others from harm;
- Safeguarding and protecting children: published the evidence in our report *Silent Voices*, on the impact on children of living in families where the parents or carers misuse alcohol resulting in every Clinical Commissioning Group in a large county being trained on the alert signs and how to meet these children's needs;
- Running the sixth annual Children's Commissioner's Takeover Day which saw 40,000 children and young people across England take part in decision-making from running schools to shadowing Ministers.

From pages six to 14 we detail the work we have done in the following areas:

1. Developing and sustaining Participation Networks;
2. School Exclusions Inquiry;
3. Education;
4. Inquiry into Child Sexual Exploitation in Gangs and Groups;
5. Child Rights Impact Assessments;
6. Children's Commissioner's Takeover Day;
7. Child Poverty;
8. Complaints;
9. Health;
10. Mental health and Wellbeing in Youth Justice and other secure settings;
11. Youth Justice and Policing;
12. Immigration, Asylum and Trafficking;
13. Promoting the United Nations Convention on the Rights of the Child (UNCRC);
14. Safeguarding;
15. Responding to enquiries from individuals and organisations.

## 1. DEVELOPING AND SUSTAINING PARTICIPATION NETWORKS

*"The meeting was so well put together which meant all of us were able to be listened to and had the chance to share what we thought."*

Young person who took part in Children's Commissioner Takeover Day.

### Aims

As the statutory 'voice' of children and young people with a duty to represent their views and interests, we make sure all of our work is informed by what children tell us and their experiences. During 2012-13 in addition to sustaining and working with Amplify, the Children's Commissioner's young people's advisory group, we supported specialist children and young people's reference and advisory groups which were attached to the vast majority of our programmes and projects. Guided by our participation strategy, we also developed a network of organisations and groups that work directly with children and young people. This participation network helps us to further reach out to and effectively engage with children and young people.

### Outcomes and achievements

During 2012-13, we ran three residential weekends with Amplify, published a new participation strategy to underpin our work, and in March 2013, launched a participation network forum allowing us to build better relationships with organisations that work with children and young people and for them to share good practice. All of the work we have done in delivering the programmes and projects in the 2012-13 Business Plan has been underpinned by direct work with children and young people affected by the issues being investigated and developed. Members of Amplify have also played an important part in our recruitment and procurement processes, being a part of selection and recruitment panels for commissioned services and staff interviews.

In this financial year we will continue to develop the Participation Network Forum, embed the participation strategy in our work, and work with Amplify. We are currently looking at developing Young Amplify to ensure younger children's voices and views are better represented in our work. Children and young people's participation and involvement will remain integral to how we think, plan, and work. Their views and experiences will continue to infuse our work, shaping and influencing policy within and beyond the Office of the Children's Commissioner.

## 2. SCHOOL EXCLUSIONS INQUIRY

*"I went to the school meeting but felt they had made up their minds already. If the head teacher makes his mind up you have no second chance."*

A child who had been permanently excluded.

### Aims

In 2010 we commissioned research on the views of children and young people in England on what makes school a triumph, a challenge or a disaster. Eight out of ten said they had experienced disrupted learning caused by the bad behaviour of a minority. Yet nine out of ten said schools should never exclude children, but help them deal with their problems. Even more surprisingly, only one in seven felt their school always got exclusions right.

In many parts of mainland Europe exclusion is not used as a sanction. The Office of the Children's Commissioner concluded that this fact and our research merited our further investigation. We established the School Exclusions Inquiry, the first formal Inquiry by a Children's Commissioner for England using our powers under the Children Act 2004.

### Key outputs and achievements

After eight months of work gathering evidence led by the Children's Commissioner, a small team of our staff and a panel of independent experts, *"They never give up on you,"* the first report of the Inquiry, was published in March 2012.

The first phase of the Inquiry examined processes in place for excluding children from state-funded schools, and the factors which influence decisions to exclude a child. Underlying our work was an assessment of how far the exclusions system and the changes introduced through the Education Act 2011 were consistent with children's rights under the UN Convention on the Rights of the Child (UNCRC).

*"They never give up on you"* found good practice was common, but there were also areas of considerable concern. We highlighted three key themes:

1. Illegal behaviour – some schools were excluding pupils illegally by not following the correct procedures when doing so;
2. Fairness and transparency – the system is unfair. Four characteristics of the child make it more likely they will be excluded: their gender; where they have special educational needs; coming from some Black or Minority Ethnic groups; and living on low incomes. Pupils and parents are not always able to appeal against unfair exclusions, and some schools have inconsistent practices. Moreover the differences in thresholds for exclusion between schools – so what constitutes behavior that merits an exclusion – are unacceptably large;

3. Effectiveness – there are schools of all types – from Academies to local authority and faith schools – all over the country, working together and with other agencies to effectively manage students' behaviour. Good practice needs to become common practice.

In late March 2013, *"They go the extra mile"*, the first of two reports of the second year of the Inquiry, was published. It looked in more depth at what could be done to reduce inequalities in school exclusions, highlighting the common elements in the practice of schools following a consistently inclusive approach: good practice in action.

This April we published *"Always someone else's problem"*. Supported by a poll of 1000 teachers, this second report from year two of the Inquiry details the prevalence of illegality when schools exclude pupils in England.

All three reports of this Inquiry have made recommendations to address the issues they have uncovered over two years of activity.

By law, statutory organisations are required to respond to recommendations made about them by the Office of the Children's Commissioner. We are currently following up the recommendations made in *"They never give up on you"* to determine the full impact of the Inquiry. We know that evidence provided to the Department for Education from the first year of the Inquiry helped inform their March 2012 statutory guidance to schools on exclusions. The guidance makes it clear exclusion must always be done within the law, and strongly reflects our recommendations about the importance of listening to pupil's views in any exclusion process. It also makes clear the information which must be provided to parents and carers in the event of exclusion. All of these are consistent with recommendations made in *"They never give up on you"*.

In addition, Ofsted has confirmed that it will revise its guidance on inspecting equalities in schools as a result of *"They go the extra mile"*. We have also received insights from schools, academy chains, teacher unions, initial and continuing teacher development providers and children and young people themselves, on the positive difference the findings and recommendations have already made.

#### **Next steps**

Whilst our work on the formal Exclusions Inquiry will draw to a close, work on education continues to be key to our 2013-14 Business Plan. In addition to determining the impact of the Inquiry, our work will include beginning to explore school admissions policies, and investigating the impact of recent changes to the education policy landscape on the most vulnerable children and young people. We will also continue to respond to Government consultations in particular on reform of qualifications and the national curriculum.

### **3. EDUCATION**

*"I support the proposal to move away from the perpetuation of a market system across awarding bodies, to a system where one organisation becomes the awarding body for each subject for a period of time."*

Children's Commissioner's response to Consultation on Reforming Key Stage 4 Qualifications.

#### **Aims**

In addition to the School Exclusion Inquiry our work on education in 2012-13 aimed to influence policy through responding to Government consultations.

#### **Key outputs and achievements**

We responded to consultations on:

- Proposed amendments to individual pupil information prescribed person regulations;
- Reforming Key Stage 4 Qualifications;
- The Personal, Social, Health, and Education (PSHE) curriculum;
- The reform of the national curriculum as a whole.

#### **Next steps**

We will continue to complete relevant responses to consultations as they arise, and to track our influence on policy as a result of what we say.

### **4. INQUIRY INTO CHILD SEXUAL EXPLOITATION IN GANGS AND GROUPS**

*"Why did you hurt me and treat me like a trophy something that belonged to you 'your property' was i your girl or your belonging an item to misuse and mistreat."*

'Tamsin' who wrote about her experiences as part of the Inquiry.

#### **Aim**

In October 2011, following work by Race on The Agenda (ROTA), the Child Exploitation and Online Protection Centre (CEOP), and the University of Bedfordshire, and also in response to a number of high profile cases exposing the appalling violations some children had been exposed to, the Office of the Children's Commissioner launched a two year Inquiry into child sexual exploitation in gangs and groups (CSEGG).

The first year focused on identifying prevalence, profiling victims, and as far as possible, perpetrators. Currently underway, the second year primarily focuses on effective practice in prevention. Three additional studies have been commissioned to inform the final report due for publication in the autumn of 2013. These are exploring what it is like to be brought up in a gang affected neighbourhood, young

people's understanding of consent to sex, and the impact on children of exposure to pornography.

Led by Sue Berelowitz, Deputy Children's Commissioner, and supported by a team of staff and a panel of independent experts, the first phase gathered evidence from sources including the Department for Education, police and local authorities, to publish the most comprehensive picture to date of the scale and prevalence of sexual exploitation of children in gangs and groups in England.

### Key outputs and achievements

In July 2012, at the request of the Secretary of State for Education, the Office of the Children's Commissioner published an additional report on our emerging findings in relation to children in care. It identified that the sexual exploitation of children is widespread, and that the majority of children affected live in their family homes, though with a disproportionate number of the victims living in care homes.

This report included a number of recommendations, and was followed in November 2012 by publication of *"I thought I was the only one. The only one in the world"*, the interim report of the Inquiry and the interim findings of research by the University of Bedfordshire on the impact on children of living in gang-involved neighbourhoods.

*"I thought I was the only one. The only one in the world"* found 2,409 children and young people were confirmed victims of child sexual exploitation in gangs or groups in the 14 months from August 2010 to October 2011. The Inquiry identified that between April 2010 and March 2011, 16,500 children in England displayed at least three of the indicators for being at high risk of child sexual exploitation.

The report included the lists of warning signs of children at risk of sexual exploitation or who are currently victims. They include: being missing from home, care or school; having repeated sexually transmitted infections; patterns of offending; misuse of drugs or alcohol; self-harm and other physical injuries. We made recommendations to the Government, police, NHS and local authorities. The Inquiry has already had profound and far-reaching impact with many national and local organisations focusing resources on tackling child sexual exploitation in gangs and groups. New legislation has come into force allowing the police to obtain the details of children's homes from Ofsted, a recommendation we made in an additional report to the Secretary of State.

In addition, there were four key impacts that the Office of the Children's Commissioner has had on practice:

1. The head of the central Sapphire command said 100 extra police will be available to target sexual exploitation;
2. Sefton Safeguarding Children Board contacted all of their children's homes and asked them to sign a charter agreeing to notify the local authority when a child from another area was placed with them following our accelerated report;
3. London frontline police will have an app to act as a checklist for a Pan London Children Sexual Exploitation Operating Protocol;
4. Legislation has been changed to enable Ofsted to share the location of children's homes with the police, the Department for Education, and the Office of the Children's Commissioner where this will help improve safeguarding.

### Next steps

In 2013-14 we will publish the final report and additional research commissioned to inform it. The final report will focus on remedial actions required to address gang and group-associated child sexual exploitation, victimisation and abuse. We will continue to monitor progress by statutory agencies against our recommendations.

## 5. CHILD RIGHTS IMPACT ASSESSMENTS

*"Every child deserves stability and the opportunity to develop secure attachments through a permanence plan that is right for them. Children have a right to have their views taken into account, but this is not reflected in the adoption clauses".*

Child Rights Impact Assessment on the parts of the 2013 Children and Family Bill relating to adoption.

### Aim

A Child Rights Impact Assessment (CRIA) assesses the likely effects of a policy or practice on children's rights. In the 2011-2012 Business Plan we said we would consult on the best way to carry out CRIAs and publish a model to help to ensure children's rights are promoted and protected, and to highlight potential violations. The consultation followed our first CRIA, on the Welfare Reform Bill 2012.

Following a screening process, with input from the Children's Commissioner's children and young people's advisory group Amplify, we decided to carry out our first CRIA in 2012-13 on elements of the Children and Families Bill, but not those relating to the reform of the Office of the Children's Commissioner.

### Key outputs and achievements

We consulted on the best approaches to carrying out a CRIA in April 2012, publishing a model we considered would give us the most accurate, efficient and effective approach.

We carried out an initial CRIA of the Children and Families Bill, publishing it - alongside a children's version - in February 2013 during the Bill's pre-legislative scrutiny. Our work to help inform the Bill is ongoing. Our evidence was cited 30 times by members of the Public Bill Committee. The parts of the CRIA relating to adoption and family justice have received the most attention. The concerns expressed in the CRIA are now reflected in proposed amendments, although it is too early in the Parliamentary process to determine what impact these will have on the final legislation.

### Next steps

We will continue to use Child Rights Impact Assessments to promote and protect children's rights in 2013-14. We are tracking the passage of the Children and Families Bill through Parliament providing advice where we feel children's rights may be violated. We have also commissioned economic experts to carry out a quantitative and economic analysis of Government's fiscal measures, including Budgets, since 2010.

## 6. CHILDREN'S COMMISSIONER'S TAKEOVER DAY

*"Adults are normally looking over us and in charge but Takeover Day gives young people the chance to be equal."*

Young person who 'took over' 4Children.

### Aim

In November 2012 we organised the sixth Children's Commissioner's Takeover Day, an annual event to encourage organisations across England to open their doors to children and involve them in decision-making. The day reflects Article 12 of the United Nations Convention on the Rights of the Child which says every child has the right to say what they think in all matters affecting them, and to have their views taken seriously.

### Key outputs and achievements

The Office of the Children's Commissioner held a competitive tender, appointing the British Youth Council (BYC) as partners in organising and supporting the day. We updated our guidance for children and organisations and the day saw around 40,000 young people across England 'takeover' the OCC itself, Government Ministers, members of parliament, schools, local authorities, museums, national regional and local media outlets and many other organisations. CBBC programme *Blue Peter*, held a competition to recruit young producers and presenters which attracted over a thousand entries.

The winners 'took over' and produced an episode of the programme.

### Next steps

We continue to work with BYC on Takeover Day 2013, taking place on Friday 22 November. This year, we will encourage more private sector organisations to take part; and will urge all the organisations that participate to develop ways of involving children in decision-making which are embedded in all their work, not simply confined to Takeover Day.

There is a target of 50,000 children and young people and 1,200 organisations to be involved in the 2013 Takeover Day.

## 7. CHILD POVERTY

*"If there's a non-uniform day and you're wearing the cheapest clothes, you get criticised for it. Whereas if you wear [name of clothing brand] or something like that, you're the coolest person on the planet. Or it's what phone you have, or it's what bag you have."*

Young person at child poverty participation event.

### Aim

Since its establishment, the Office of the Children's Commissioner has been unequivocal: child poverty is a significant and serious blight on children and young people's lives, and a denial of their rights. We hold the view that tackling and eradicating child poverty must be a policy and practice priority, basing our position on the views and experiences of children and young people. Our stance reflects a number of Articles in the UNCRC including Article 27 which says children have a right to a standard of living good enough to meet their physical, emotional and mental needs, and that the Government should help families who cannot afford to achieve this.

### Key outputs and achievements

During 2012 we proactively sought opportunities to promote awareness of the need for the UK to address child poverty, in particular via the media and also in work done in conjunction with the other UK CCs.

In summer 2012, the government's Child Poverty Unit asked if we would lead on the participation of children and young people in a review of the measurement of child poverty. We published our response to the Government's consultation *Measuring child poverty: A consultation on better measures of child poverty* based on three participation workshops with children and young people.

Amplify, the Children's Commissioner's advisory group of children and young people, have undertaken their own project. They explored the views of children across England about their hopes and dreams as part of our work on child poverty. Working with a designer they created and then distributed their own survey

that received over 1000 responses. We are now analysing them before reporting during the next year. We recommended that Government must retain its existing measures, and also adopt a child rights model. We highlighted the following priorities for action:

- Making sure children don't lose their hope and optimism;
- Understanding being listened to and valued is as important as material well-being;
- Stating and standing by priorities for positive change;
- Making sure additional support is provided to groups of children and families who are particularly vulnerable or marginalised.

Government officials attended the workshops we ran, so that they could hear first-hand the experiences of children and young people living in poverty.

### Next steps

We do not yet know the impact of our work on this vital theme, as both policy and practice need time to reap results. We will continue to monitor this worrying aspect of some children's childhoods. In 2013-14 we will publish the results of a Child Rights Impact Assessment we have commissioned economic experts to do on fiscal measures announced by the Government since 2010. We will publish the results of work undertaken by the Children's Commissioner's children and young people's advisory group Amplify, and will also report on the impacts of poverty on disabled children's rights.

## 8. COMPLAINTS

*"I have a letter from two years ago, when the PO said they were going to come and see me, and sit down and talk to me and the officer I complained about. They still haven't come. I've kept the letter."*  
Offender at a young offender institution.

### Aim

The Children's Commissioner has a statutory duty to consider the operation of children and young people's complaints procedures.

Complaints can offer valuable feedback and insight to service commissioners and providers into how those services can be improved to meet children's needs. During 2012-13, to help ensure more effective complaints systems and practice, we looked at young people's perspectives on complaints in the youth justice system's secure estate, and in services for mental health and sexual health, including those provided by GPs.

### Key outputs and achievements

We commissioned User Voice, a charity run by and working with ex-offenders, to research complaints mechanisms and practice for children in the youth

justice system and the secure estate. In July 2012 we published *"Why are they going to listen to me?"*, a young people's perspectives on the complaints system in the youth justice system and secure estate. The report built on previous work by the OCC and User Voice in this area, which had found that young people lacked confidence in the complaints system. As a result of that work, the Youth Justice Board (YJB) committed to improve young people's confidence in the system. The YJB also published a Review of the Complaints System in the Secure Estate for Children and Young People. Its recommendations included one which explicitly urged the system to take forward all the recommendations in our earlier report.

*"Why are they going to listen to me?"* made it clear that despite positive changes to the complaints process, too many cultural and bureaucratic barriers still prevented young people making a complaint should they wish to do so. We made further recommendations to improve the system.

In July 2012 we also published a report commissioned from researchers Cernis, *It takes a lot of courage*. Children and young people's experiences of complaints procedures in services for mental and sexual health including those provided by GPs. This report, focused on making recommendations for improving complaints processes, found that barriers to children and young people making a complaint sadly still include:

- Complaints systems being too complicated, taking too long, relying too much on a complainant's written skills, and being overly formal;
- Staff in the relevant services being poorly trained to receive, and then act on, complaints made by children and young people;
- Staff often regarding complaints as negative, not something to learn from;
- Complaints not always being treated in confidence, and sometimes young people being labeled as troublemakers;
- Children and young people generally being unaware of advocacy, whose availability is also patchy.

We hosted a workshop for a number of organisations responsible for complaints processes to discuss the findings in the reports, and secured commitments from those present to improve processes within their organisation.

### Next steps

During 2013-14 we will be following up on progress to implement the pledges made by organisations which were at the workshop. We have also developed a set of principles which organisations should adopt to ensure their complaints processes are child friendly. We will publish and disseminate these.

## 9. HEALTH

*"It's good they've got some kind of young representation but I've been trying to push to get maybe another young person or maybe a couple on there as well cause you need like a more diverse mix ... to some extent it is tokenistic because I'm the only young person on there but I make sure I do have a strong say on what their proposals are..."*

Young person on their participation in strategic health decision-making.

### Aims

In addition to Article 12 stating that children have a right to have their views heard in all matters affecting them and for these views to be taken seriously, Article 24 of the UNCRC says every child has the right to the best possible health care. The Government is clear that patient and public involvement are at the heart of reforms of the NHS. Emphasis rests on giving patients and the public a much stronger voice. During 2012-13 we commissioned research from the charity NCB into how good both established, and new or emerging health systems are at engaging children and young people in decision-making about service design, delivery and evaluation. We were commissioned by the co-chairs of the Children's Health Outcomes Strategy Forum to produce a paper on how inequalities in health outcomes could best be addressed. We also responded to a UN Office of the High Commissioner for Human Rights study on children's right to health.

### Key outputs and achievements

Published in June 2012, *Inequalities in health outcomes and how they might be addressed* made five overarching recommendations including that the entire system concerned with wellbeing and health should commission, spend, and evaluate what it does as if fixing the problem of inequalities is its primary intention. The report is also a well-used part of the DH's suite of papers underpinning the national Children and Young People's Health Outcomes Framework

Published in March 2013, *We would like to make a change: Children and young people's participation in strategic health decision-making* highlighted the need for health bodies to do more to involve children and young people in strategic decision-making. We found that the national picture is both mixed and inconsistent. We made recommendations for national and local decision-makers based on evidence from a review of local health plans, interviews with key informants from local authorities and other bodies, and focus groups with children.

### Next steps

We will continue to challenge the health system to involve young people in decision-making, following up the recommendations in our March 2013 report. We will also continue to promote a child rights based approach to reducing health inequalities.

## 10. MENTAL HEALTH AND WELLBEING IN YOUTH JUSTICE AND OTHER SECURE SETTINGS

*"I went to like a junior school, I couldn't read or write and they just gave me work what I can't do, telling me to do it, and I couldn't do it, so instead of doing it I would just mess about."*

Young offender describing their experience of school.

### Aims

In June 2011 our influential report *"I think I must have been born bad"* pressed for improvements in services to meet the mental health needs of young people in the secure estate. During the investigation for the report we became concerned that considerable numbers of young people in custody may have undiagnosed neuro-developmental disabilities contributing to why they had offended. We commissioned work to establish the prevalence of such disorders, aiming to effect improvements in their treatment and rehabilitation.

As a member of the National Preventive Mechanism (NPM) under the UK's response to the UN Convention Against Torture (UNCAT) and its Optional Protocol against cruel inhuman and degrading treatment on the loss of liberty (OPCAT), we continue to visit, and report back on, what we find in youth justice secure settings. In 2012-13 we extended our programme of NPM visits to include the secure and forensic mental health estate. Both programmes lead the reports back to the relevant commissioners and providers, seeking to ensure improvements in practice on the basis of the rights of the child. Our feedback will contribute to the UK's NPM annual report in due course. This work is coordinated by Her Majesty's Chief Inspector of Prisons.

### Outputs and achievements

The resulting publication from our work on neuro-disabilities, *Nobody made the connection: The prevalence of neurodisability in young people who offend*, was based on an academic review of published evidence, conducted by the University of Birmingham and the University of Exeter. It showed that young people in children's prisons tend to have a significant degree of neuro-developmental disorders, and problems related to such issues, compared to the general population. In the report we made recommendations to the Government, Public Health England, the Youth Justice Board, health commissioners and organisations involved in Youth Justice to secure earlier recognition, and improvements in the treatment and support, of young people with neurological conditions.

Our visits and reports on what we found in mental health secure estate settings are in their relative infancy. Settings, regulators and commissioners have already responded positively to what we have fed back, but it is too early to state confidently what the effects on practice will be.

### Next steps

During 2013-14 we will continue to press for improvements in the early diagnosis and treatment of young offenders with neuro-developmental disorders tracking action against the recommendations made in our report.

We will continue to engage with the Youth Justice Board on promoting welfare based approaches to young people who offend and also have a mental health diagnosis, recommending that they serve their sentences in secure mental health settings.

## 11. YOUTH JUSTICE AND POLICING

*“Ten years ago, you could walk round the streets and that was not a problem but now, even my little brother – he’s ten and he’ll go anywhere in the daytime – as soon as it hits night-time, he won’t go anywhere on his own. It isn’t safe for the kids”.*

Girl living in Birmingham, talking to Office of the Children’s Commissioner.

### Aims

The aim of our youth justice work is to ensure children in the criminal justice system, including those in custody whether sentenced or on remand, are provided with the appropriate support, advice and assistance to enable them to make positive choices and fulfil their potential.

### Outputs and achievements

We have influenced policy and practice through our submissions to consultations and inquiries including:

- the Mayor of London’s Office for Policing and Crime Police and Crime Plan 2013-17;
- The Home Affairs Select Committee’s consultation on the Draft Anti-Social Behaviour Bill;
- The Justice Select Committee’s Inquiry on the Youth Justice System in England and Wales;
- The Home Office’s Consultation on Looked After Children following Remand.

### Next steps

During 2013-14 we will continue to visit children in all parts of the secure estate, respond to, consultations and inquiries on aspects of youth justice and policing and pursue and monitor recommendations our relevant reports for improvements to legislation, policy and procedure.

## 12. IMMIGRATION, ASYLUM AND TRAFFICKING

*“Too much of the debate about age assessment has rested for many years on a mistaken, time-and-resource-intensive search for a ‘magic bullet’, something that will tell us the exact age of a young person seeking asylum, through a single medical measure which is completely reliable and consistent from case to case.”*

From the 2012 OCC publication: *The Fact of Age. Review of case law and local authority practice since the Supreme Court judgement in R (A) v Croydon LBC (2009).*

### Aims

The OCC has focused in 2012-13 on how statutory authorities seek to assess the age of those who arrive undocumented from abroad and claim to be children aged under 18 for many years. In June 2009, we intervened in a case in the Supreme Court: *A v Croydon*. The case proved seminal, and in 2012-13 led us to review case law and local authority practice since the Supreme Court judgement publishing a report on this issue in July 2012.

We also sought to respond to consultations about immigration, asylum and trafficking issues and address issues that arose during the year.

### Outputs and achievements

*The Fact of Age. Review of case law and local authority practice since the Supreme Court judgement in R (A) v Croydon LBC (2009)* found some positive changes after the Supreme Court judgement. However, we also found unintended, negative consequences. The report made recommendations for the Judiciary, local authorities and the UK Border Agency.

Consultations we responded to and issues we addressed included:

- Writing to the Government about the launch of a trial using X-rays to ‘confirm’ age, contributing to the trial being halted pending medical ethical approval;
- Responding to the European Asylum Support Office consultation on age assessment practices in member states;
- Writing to the Government and meeting with the Minister on behalf of all four UK Children’s Commissioners, about changes to the immigration rules, which resulted in a number of amendments being made;
- Submitting evidence to and appearing before the Joint Committee on Human Rights’ Inquiry into the human rights of separated children seeking asylum.



### Next steps

We continue to press for a robust and reliable system for assessing age that effectively protects the interests of the child. A holistic, thorough, multi-agency approach to age assessment should result in better outcomes for children. We will also continue to promote and protect the rights of children in the asylum system by addressing issues as they arise and challenging organisations accordingly.

## 13. PROMOTING THE UNITED NATIONS CONVENTION ON THE RIGHTS OF THE CHILD (UNCRC)

*“Local Authorities must ensure their staff, including those in emergency duty teams, are fully trained in understanding and identifying the risk indicators for children who have been or are at risk of being, exploited and, or trafficked.”*

Submission to the All Party Parliamentary Group Inquiry into children who go missing or run away from care.

### Aims

All our work is underpinned and framed by the UNCRC. We are tasked with promoting and protecting children's rights. During 2012-13, in addition to our other work to promote and protect children's rights, we published a number of papers relating to the promotion of the UNCRC that cut across several policy areas.

### Key outputs and achievements

Cross-cutting publications promoting action taken informed by the UNCRC in 2012-13 included:

- Response to the Ministry of Justice's consultation on proposals to reform Judicial Review;
- Evidence to the United Nations Committee Against Torture's Periodic Review;
- Evidence to the All Party Parliamentary Group Inquiry into children who are missing or run away from care;
- Children and Equality – a paper on how we use equality evidence to inform our work.

### Next steps

In 2013-14 we will continue to promote the UNCRC in responding to consultations and inquiries, engaging with key stakeholders and audiences, and influencing both policy and practice wherever they affect the life of the child. The Convention will continue to underpin and frame all our work.

## 14. SAFEGUARDING

*“It's good to have friends to talk to but you can't always talk to friends about your problems and they can't always be around.”*

Girl aged 14 talking about parental alcohol misuse.

### Aims

Our work on safeguarding during 2012-13 aimed both to respond to consultations on emerging policies, and publish new work seeking to ensure communities and government, policy, and practice all work to safeguard and protect children.

### Outputs and achievements

Too often parental alcohol misuse is not taken as seriously as misuse of other drugs is, despite alcohol being addictive, easy to obtain, and legal. The effects on children of parents' alcohol misuse may be hidden for years, whilst children try both to cope with the impact on them, and manage the consequences for their families. In September 2012 we published *Silent Voices – Supporting children and young people affected by parental alcohol misuse*. The report, based on a rapid assessment of evidence of the needs and experiences of these children and young people, made recommendations for policy makers and those commissioning and providing services.

We often hear from children that they find school is a safe place, away from problems in their home lives. Teachers can be among their most trusted adults, and schools are sources of guidance, information and support as well as education. We commissioned NSPCC and Youthworks to identify good practice in primary schools to provide the basis for practical guidelines and information for teachers, school leaders and children's services professionals.

We published *You have someone to trust. Outstanding safeguarding practice in primary schools* in September 2012. The report provided practical tips for schools, now disseminated to all schools in England.

The Parental Alcohol Misuse report has influenced local authority and clinical community groups planning for services and led to interest in our follow up in-depth study of good practice in local areas.

The majority of recommendations from our accelerated report into Child Sexual Exploitation in Gangs and Groups are part of a government action plan for children's home reform.

In addition to commissioning reports on safeguarding and reviewing our own safeguarding policy and procedures, we responded to calls for evidence and consultations in relation to safeguarding as follows:

- Consultation on Government policy to reduce alcohol fuelled crime and anti-social behavior;
- Government consultation on proposed changes to Regulation 7 of the Care Standards Act 2000 (Registration) (England) Regulations 2010;
- Consultation on proposals for the joint inspection of multi-agency arrangements for the protection of children;
- Consultation on parental internet control;
- Consultation on Co-operative parenting following family separation;
- Submission to All Party Parliamentary Group on Child Protection Inquiry into the Implementation of the Family Justice Review;
- Consultation on Revised Safeguarding Statutory Guidance;
- Consultation on Contact Arrangements for Children;
- Consultation on Children's Safeguarding Performance Information;
- Consultation on definition of domestic violence.

### Next steps

During 2013-14 we will follow up the recommendations made in *Silent Voices* and *You have someone to trust*. We will also track the responses we made to Government consultations to determine our effectiveness at influencing policy. We will also continue our work on safeguarding in schools, this year focusing on an equivalent response in the secondary school phase.

The publication of *Recognition and Telling* links with our work concerning the protection and welfare needs of children and how their experiences can contribute to improvements in the services provided.

## 15. RESPONDING TO ENQUIRIES FROM INDIVIDUALS AND ORGANISATIONS

We do not have a statutory remit to investigate concerns about individual children and young people whose rights may have been abused. However, children, or more usually, their parents or carers, regularly contact us to raise concerns about or ask us to help resolve issues. In recent years, the number of such enquiries has increased. These are often triggered by, or sent in as evidence towards, the research we do and the reports we publish. Many of the reports are covered in the media and disseminated to a wide range of stakeholders, prompting further interest and contacts. Although our statutory remit does not place a duty on us to address concerns about individual children, nor are we resourced to do so, we assign each contact a case number and try to resolve the concerns if we can or signpost the enquirer to an appropriate person or organisation if we cannot act ourselves.

### Breakdown of enquiries:

In 2012-13 we worked on a total of 232 such enquiries:

April to June 2012	119
July to September 2012	113
October to 31 December 2012	101
January to 31 March 2013	91
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Total enquiries	424

## THE YEAR AHEAD: 2013-14

We will be guided by our four strategic priorities to promote and protect children's rights in 2013-14:

1. We will promote and protect children's and young people's rights to access services and support that enable them to develop, flourish and realise their potential;
2. We will promote and protect children's and young people's right to protection, with particular regard to the most vulnerable groups who are afforded special protection under the UNCRC;
3. We will promote and protect children's and young people's rights to participating in and having their views respected and interests taken into account, in matters and decisions that affect their lives;
4. We will promote and protect children's and young people's rights through the way we work, and by being an efficient organisation that is flexible and capable of responding with authority and expertise.

We will continue broadly to cluster our work using the United Nations Convention on the Rights of the Child (UNCRC) reporting framework (see below). Many of the projects listed in this report are ongoing and will develop further in the coming year:

- UNCRC implementation: focusing on supporting the creation of a stronger more independent Children's Commissioner for England [UNCRC Articles 4 and 42];
- UNCRC General Principles: championing the best interests, equality, voice of the child and their right to optimal development [UNCRC Articles 2, 3, 6 and 12];
- Safeguarding children, care and family: ensuring children and young people are protected from abuse and neglect [UNCRC Articles 9, 19, 20, 25 and 37];
- Health, well-being and poverty: focusing on poverty and the impact of NHS reorganisation [UNCRC Articles 6, 24, 26 and 27];
- Education : highlighting the impact of exclusions (permanent, fixed term and unlawful) [UNCRC Articles 2, 28 and 29];
- Protection of vulnerable groups: a focus on children in youth justice, sexual exploitation; asylum and immigration. [UNCRC 22, 34, 37 and 40].

For an up to date account of our activities in 2013-14, visit our website: [www.childrenscommissioner.gov.uk](http://www.childrenscommissioner.gov.uk) where you can also view our Business Plan 2013-14 and our Strategic Plan 2012-14.

## MANAGEMENT REPORT

The Children's Commissioner is a corporation sole, established under the Children Act 2004, whose statutory role is to promote awareness of the views and interests of children and young people in England. The Children's Commissioner has a UK-wide responsibility for issues that affect children and young people and which have not been fully devolved. We are administered as a non-departmental public body, sponsored by the Department for Education. Our budget is set by the Secretary of State for Education.

### Introduction

Following the Dunford Review of the Office of the Children's Commissioner, and pending parliamentary approval, this year marks the start of a potential process of transition to a reformed Office of the Children's Commissioner for England with a strengthened remit to promote and protect children's rights as set out in the United Nations Convention on the Rights of the Child (UNCRC).

Although full implementation of a reformed, more closely UNCRC-aligned OCC requires legislative changes due to be realised by April 2014 with the Children and Families Bill concerned progressing through Parliament as this report is published, ever since the review reported in 2010 we have been working in the spirit of its recommendations. As well as realigning our strategic themes under the seven 'clusters' of UNCRC articles used by States Parties to report to the UN on government's progress on fulfilment of the UNCRC, we also use UNICEF recommended performance indicators to measure our work, based on a framework used by national human rights institutions.

In line with the review's recommendation that the reformed OCC should combine the current Office of the Children's Commissioner and the Office of the Children's Rights Director (OCD), the two organisations have been working collaboratively during the transition. The Department for Education chairs and administers a Transitions Board, of which the Children's Commissioner and Deputy Children's Commissioner are members.

### Investment in fixed assets

The Access Dimensions accounts system has been upgraded during 2012-13 at a cost of £12,000.

### Future fixed asset investment

No further costs are anticipated during the transition period.

### Our staff

We spent £1,547,000 on staff costs in 2012-13, an 8% increase on the prior year. The additional staff costs were to ensure the correct levels of support for the Schools Exclusions Inquiry, Child Sexual Exploitation Gangs and Groups Inquiry, increased Participation resourcing, and one-off restructuring costs. During 2012-13 the total number of working days lost due to sickness absence amounted to 43 days. This is an average of 1.59 days' absence per employee (2011-12 2.1 days).

The Office of the Children's Commissioner employees are covered by the provisions of the Principal Civil Services Pension Scheme (PCSPS). Further details of this can be found in notes 1 and 2 of the accounts.

### Operating costs

We spent £33,000 on operating costs during 2012-13, this was due to the dilapidations provisions been revised from £372,000 to £17,000. The expenditure figure net of the dilapidations accounting adjustment was £388,000. This represented a reduction of 10% on the prior year. This was owing to efficiency savings on premises and support costs.

### Strategic theme expenditure

The expenditure on strategic themes in 2012-13 was £622,000. This was an increase of 13% on the prior year. This activities based expenditure excludes both the direct and indirect cost of staff investment in these areas. Details of our project expenditure can be found on page 40 of the financial statements.

### Efficiency and value for money

For the first five years of its existence, the resource allocation of the organisation stood still at £3 million. Managing within this limitation in the context of inflation has demanded year-on-year savings. In 2012-13 the organisation was required to make further savings of 8% (£195,883) as a result of efficiency savings across Government which reduced the annual budget to £2,478,749. The expenditure reported for 2012-13 was £2,201,000. The expenditure reported includes an accounting adjustment of £355,000 in respect of the provision for dilapidations. The additional costs were in respect of exit costs which were funded by grant in aid provided in 2011-12 of £75,000. This total resource allocation equates to 20.65 pence per year for each child and young person in England, significantly lower than the costs of other UK children's commissioners, and placing the OCC last in the league of per-capita expenditure in the European nations' equivalent organisations.

## Supplier payments

During 2012-13 we paid 100% of our suppliers within 30 days (2011-12 100%). The aggregate amount owed to trade creditors at 31 March 2013 compared with the aggregate amount invoiced by suppliers during the year, expressed as a number of days in the same proportion to the total number of days in the financial year, is equal to 57 days.

## Governance

The Children's Commissioner continues to be well served by the Commissioner's Board and the Audit and Risk Committee. As confirmed by the Internal Audit, the organisation has adequate and effective risk management, control and governance processes in place to mitigate its risks.

We are committed to continuously improving the control environment within the OCC, and to improving our systems further and devoting resources to this work. More details on this can be found within the Governance Statement.

## Child Protection

We are committed to ensuring the safety of children and young people who become involved in our work in any way. All staff are checked by the Disclosure and Barring Service to an enhanced level. We have a comprehensive safeguarding policy, and we ensure that all third party suppliers who come into contact with children and young people are enhanced DBS checked.

## Opportunities and diversity

We aim to provide support and assistance to enable staff to manage their own career development in partnership with us and to reach their full potential. We value the rich diversity of our staff whatever their ethnicity, gender, marital status, sexual orientation, religion, disability or age. We have reviewed and updated our equality and diversity framework to ensure we are meeting our legal duties as outlined in the Equality Act 2011, which came into force on 6 April 2012. We are now looking at going beyond these requirements to develop a more nuanced policy which better reflects the nature of our work.

## Health and safety management

The Commissioner's Board has agreed our health and safety policy. The Office of the Children's Commissioner is committed to providing a safe and healthy workplace for all employees, consultants, agency workers and children and young people as specified by the occupational health and safety requirements in the Health and Safety at Work Act 1974 and subsequent legislation or amendments. The ultimate goal of the health and safety policy is to prevent injury and ill health in the workplace.

## Environmental policy

The Children's Commissioner is committed to best environmental practices including recycling. We have a recycling contract and staff are encouraged to recycle all paper and plastic waste.

## Data security

We have taken significant steps to ensure all of our information and data are effectively managed. We have revised and strengthened our policies and procedures regarding how data is stored, transmitted and disposed of. We have revised and reissued our comprehensive staff handbook including sections on information data security. All staff, Interim Advisory Board and Audit and Risk Committee members undertake Cabinet Office training level one and two on information data security as soon as they come into post. All staff are required to undertake refresher training on this training on an annual basis. Our policies and procedures on these issues are provided to new staff as part of the induction process, and to existing staff through an annual refresher workshop. This ensures a robust culture of protecting information. We suffered no incidences of data loss during the year.

An audit of Information Governance and Security was undertaken as part of the approved internal audit periodic plan for 2012/13. Whilst the audit opinion is "Substantial", we recognise that continuing actions must be undertaken to implement mandatory requirement eight of the HMG Security Policy Framework, relating to accreditation of ICT systems. Over the coming year, we will upgrade our ICT systems and seek to realise economies of scale by using Def. systems where appropriate. Accreditation will be undertaken during the implementation phase of our upgrade projects.

## Audit

In accordance with the Children Act 2004, our financial accounts are audited by the National Audit Office under direction from the Comptroller and Auditor General. As far as I, as the Accounting Officer am aware, there is no relevant information of which the auditors are unaware. I have taken all steps that I should have taken to make myself aware of any relevant audit information, and to establish that the auditors are aware of that information.



Dr Maggie Atkinson  
Children's Commissioner & Accounting Officer

8 July 2013

## **REMUNERATION (Salaries and benefits in kind) REPORT**

### **Remuneration committee**

The Department for Education undertakes scrutiny and approval of our pay and reward policy under the terms of our framework agreement. The Children's Commissioner's pay is reviewed and approved by the Permanent Secretary in the Department for Education in line with average Senior Civil Service pay increases.

### **Service contracts**

The Children's Commissioner is appointed by the Department for Education. During 2009-10, the Secretary of State appointed Dr Maggie Atkinson as Children's Commissioner for England. She came into office on 1 March 2010. In accordance with the Children Act 2004, her salary is paid for by Grant-in-Aid from the Department for Education and is identified separately in the accounts. Under the 2004 Act her term of office is for five years.

Other appointments are made in accordance with the Civil Service Commissioners' Recruitment Code, and the Cabinet Office Efficiency Controls which requires preference to be given to Civil Servants placed at risk. All appointments are to be on merit on the basis of fair and open competition but also includes the circumstances when appointments may otherwise be made.

Unless otherwise stated below, the officials covered by this report hold appointments which are open-ended until they reach the normal retiring age. Early termination, other than for misconduct, would result in the individual receiving compensation as set out in the Civil Service Compensation Scheme.

### **Salary and pension entitlements (audited information)**

The following sections provide details of the remuneration and pension interests of the senior officials of the Office of the Children's Commissioner:

## Remuneration (salary and benefits in kind)

	2012-13		2011-12	
	Salary £	Benefits in kind (to nearest £100)	Salary £	Benefits in kind (to nearest £100)
1. Dr Maggie Atkinson  Children's Commissioner Letter of appointment 1 March 2010	140,000 - 145,000	-	140,000 - 145,000	5,500
2. Susan Berelowitz  Deputy Children's Commissioner/Chief Executive Date of contract 1 October 2008	95,000 - 100,000	-	95,000 - 100,000	
3. Ross Hendry  Director of Policy and Participation Date of contract 1 June 2009	60,000 – 65,000	-	60,000 65,000	
4. David Ryan  Director of Corporate Services Date of contract 1 March 2011	60,000 – 65,000	-	60,000 65,000	
5. Oliver Berman  Head of Communications and Engagement Date of contract 18 October 2012	25,000 30,000	-	-	
6. Lisa White  Director of Communications and Participation Date of leaving 31 July 2012	-	-	75,000 80,000	
7. Terry Price  Non-Executive Chair of Audit and Risk Committee (ceased June 2011)	-	-	0 - 1,500	
<b>Band of the highest paid Director/Accounting Officer Total Remuneration (£'000)</b>	140,000 - 145,000	-	140,000 - 142,500	-
<b>Median Total Remuneration</b>	42,185	-	42,155	-
<b>Ratio</b>	3.37		3.35	-

5. Head of Communications and Engagement, remuneration covered the period October 2012 – March 2013, FTE £60,000 per annum.

## 2012-13 SALARIES

Members of the Audit and Risk Committee were paid on a daily rate basis. This ceased in June 2011. Members of the Audit and Risk Committee receive no remuneration and are permitted to claim reasonable travel expenses only.

Benefits in kind were paid to the Commissioner. At the request of the Commissioner this ceased in August 2011. The benefits in kind included the costs of travel and accommodation from home to work. This was contractual and agreed by the Permanent Secretary at the Department of Education. Benefits in kind were not paid during the financial year to which this report relates.

### Salary

'Salary' includes gross salary; overtime; reserved rights to London weighting or London allowances; recruitment and retention allowances; private office allowances and any other allowance to the extent that it is subject to UK taxation. This report is based on accrued payments made by the Office of the Children's Commissioner and thus recorded in these accounts. This total remuneration, as well as the allowances to which they are entitled, is paid by the Office of the Children's Commissioner and is therefore shown in full in the figures above.

### Benefits in kind

The monetary value of benefits in kind covers any benefits provided by the Office of the Children's Commissioner and treated by HM Revenue and Customs as a taxable emolument.

No benefits in kind were paid in 2012-13.

### Bonuses

No staff bonuses have been awarded since 2009-10.

Pension benefits 2012-13:

	Accrued pension as at 31/3/13 and related lump sum £'000	Real increase in pension and related lump sum £'000	CETV at 31/3/13 £'000	CETV at 31/3/12 £'000	Real increase in CETV £'000
Dr. Maggie Atkinson Children's Commissioner	95-100	7	1,346	1,163	79
Susan Berelowitz Deputy Children's Commissioner / Chief Executive Three months' notice	40-45	3	655	549	42
Ross Hendry Director of Policy and Participation Three months' notice	5-10	1	48	21	8
David Ryan Director of Corporate Services Three months' notice	0-5	2	36	10	11
Lisa White Director of Communications and Participation Three months' notice	-	-	-	123	-



## CIVIL SERVICE PENSIONS

Pension benefits are provided through the Civil Service pension arrangements. From 30 July 2007, civil servants may be in one of four defined benefit schemes; either a final salary scheme (**classic**, **premium** or **classic plus**); or a whole career scheme (**nuvos**). These statutory arrangements are unfunded with the cost of benefits met by monies voted by Parliament each year. Pensions payable under **classic**, **premium**, **classic plus** and **nuvos** are increased annually in line with Pensions Increase legislation. Members joining from October 2002 may opt for either the appropriate defined benefit arrangement or a 'money purchase' stakeholder pension with an employer contribution (partnership pension account).

Employee contributions are salary-related and range between 1.5% and 3.9% of pensionable earnings for **classic** and 3.5% and 5.9% for **premium**, **classic plus** and **nuvos**. Increases to employee contributions will apply from 1 April 2013. Benefits in **classic** accrue at the rate of 1/80th of final pensionable earnings for each year of service. In addition, a lump sum equivalent to three years initial pension is payable on retirement. For **premium**, benefits accrue at the rate of 1/60th of final pensionable earnings for each year of service. Unlike **classic**, there is no automatic lump sum. **classic plus** is essentially a hybrid with benefits for service before 1 October 2002 calculated broadly as per **classic** and benefits for service from October 2002 worked out as in **premium**. In **nuvos** a member builds up a pension based on his pensionable earnings during their period of scheme membership. At the end of the scheme year (31 March) the member's earned pension account is credited with 2.3% of their pensionable earnings in that scheme year and the accrued pension is uprated in line with Pensions Increase legislation. In all cases members may opt to give up (commute) pension for a lump sum up to the limits set by the Finance Act 2004.

The **partnership pension** account is a stakeholder pension arrangement. The employer makes a basic contribution of between 3% and 12.5% (depending on the age of the member) into a stakeholder pension product chosen by the employee from a panel of three providers. The employee does not have to contribute, but where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution). Employers also contribute a further 0.8% of pensionable salary to cover the cost of centrally-provided risk benefit cover (death in service and ill health retirement).

The accrued pension quoted is the pension the member is entitled to receive when they reach pension age, or immediately on ceasing to be an active member of the scheme if they are already at or

over pension age. Pension age is 60 for members of **classic**, **premium** and **classic plus** and 65 for members of **nuvos**.

Further details about the Civil Service pension arrangements can be found at the website <http://www.civilservice.gov.uk/pensions>

### Cash Equivalent Transfer Values

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies.

The figures include the value of any pension benefit in another scheme or arrangement which the member has transferred to the Civil Service pension arrangements. They also include any additional pension benefit accrued to the member as a result of their buying additional pension benefits at their own cost. CETVs are worked out in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

### Real increase in CETV

This reflects the increase in CETV that is funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period

## STATEMENTS OF RESPONSIBILITIES OF THE CHILDREN'S COMMISSIONER

Under the Children Act 2004, Schedule I, Clause 8, the Children's Commissioner is required to prepare accounts in accordance with HM Treasury requirements. The accounts are prepared on an accruals basis and must give a true and fair view of the Children's Commissioner's state of affairs at the year end, and of the Office of the Children's Commissioner's income and expenditure and cash flows for the financial year just ended.

In preparing the accounts the Children's Commissioner is required to:

- Observe the accounts direction set out in the Financial Memorandum and Accounts Direction issued by the Secretary of State for Education, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- Make estimates on a reasonable basis;
- State whether applicable accounting standards have been followed, and disclose and explain any material departure from these in the financial statements; and
- Prepare financial statements on the going concern basis, unless it is inappropriate to presume that the Children's Commissioner or its functions will continue.

The Principal Accounting Officer for the Department for Education has designated the Children's Commissioner as Accounting Officer for the Office of the Children's Commissioner.

The Accounting Officer is responsible for the proper management of resources and staff, for ensuring that Government guidance on regularity, propriety and value for money is complied with, and is responsible for the following:

- Keeping proper records and safeguarding the Office of the Children's Commissioner's assets;
- Advising the Audit and Risk Committee on financial control and risk;
- Ensuring the efficient, economic and effective management of the Children's Commissioner's resources, including cash, liquid assets, capital assets, equipment and personnel;
- Signing the final statement of accounts and sending copies of the statement to the Secretary of State for Education and the Comptroller and Auditor General in accordance with the timetable; and
- Observing the guidance in Managing Public Money and all other guidance on the responsibilities of accounting officers that the Treasury or the Cabinet Office may issue from time to time.

A copy of the accounts is available from the Office of the Children's Commissioner at:

33 Greycoat Street,  
London.  
SW1P 2QF

It is also available via our website at [www.childrenscommissioner.gov.uk](http://www.childrenscommissioner.gov.uk).

## GOVERNANCE STATEMENT

As Children's Commissioner for England and Accounting Officer for the Office of the Children's Commissioner. I have personal responsibility for maintaining a sound system of governance, internal control and risk management whilst safeguarding public funds and the sponsoring department's assets. This governance statement describes how these duties have been carried out in the course of the 2012-13 financial year.

### Corporation sole

The Children's Commissioner for England is a corporation sole. The role was established by the Children Act 2004. The Office of the Children's Commissioner (OCC) is an Executive non departmental public body (NDPB) of and grant-in-aid funded by the Department for Education. The Commissioner has a remit to bring the views and interests of England's children and young people into policymaking and practice. Under the 2004 Act she also speaks on behalf of all the UK's children on non-devolved issues: immigration across all four nations in the UK, and youth justice in Wales. These cross-border elements of the remit are in practice undertaken in collaboration with the Children's Commissioners in the other three UK jurisdictions.

The 2004 Act requires that the Commissioner employs a staff to help deliver on the Commissioner's priorities. The Children's Commissioner appoints a Deputy Children's Commissioner under Schedule 1 to the Children Act 2004. The main purpose of the role of Deputy is to:

1. Support the Children's Commissioner in promoting awareness of the views and interests of children and young people, improving their outcomes and advocating for their interests under the Convention of the Rights of the Child;
2. Represent as authorised by the Children's Commissioner the work of the Children's Commissioner and the OCC to children and young people, external stakeholders, the general public and the media;
3. Deputise for the Children's Commissioner during her absences, assuming the responsibilities of Accounting Officer and corporation sole should the Children's Commissioner be incapacitated or absent for an extended period.

This post holder is also Chief Executive of the OCC and has delegated authority for day to day staff and financial management. The CEO reports directly to the Children's Commissioner.

The governance structure incorporates the following groups reporting directly to the Commissioner as corporation sole:

- Commissioner's Board;
- Leadership Team;
- CYP Advisory Group (Amplify);
- Quality Management Group.

The Audit & Risk Committee provide assurance to the OCC as an NDPB.

In accordance with two of the Dunford recommendations the following external groups have been implemented:

- Interim Advisory Board - Providing strategic support, advice on, and challenge to, the OCC's Business Plan and the process by which its priorities are arrived at and delivered;
- Office of the Children's Commissioner & Office of the Children's Rights Director Joint Development Team (JDT).

The OCC identifies its own strategic aims and objectives within the functions for which the Office was created under the Children Act 2004, and the areas on which performance should be assessed. Its remit letter is therefore a confirmation of funding and governance rather than a direction of the Children's Commissioner's actions by the DfE. OCC then sets out its aims and objectives in its longer term Strategic and Annual Business Plans.



Dr Maggie Atkinson  
Children's Commissioner & Accounting Officer

8 July 2013

## Membership and attendance of board committees

Membership of Committees 2012-13								
Name	Date of appointment	Terms of appointment	Board meetings attendance record	Interim Advisory Board	Audit and Risk Committee	Commissioner's Board	Leadership Team	Quality Management Group
Susan Gower	Sep-11	3 years	80%		√			
Magda Moorey	Sep-11	3 years	80%		√			
Lynne Snowball (Chair of Audit and Risk Committee)	Sep-11	3 years	100%		√			
Dr Maggie Atkinson Commissioner and Accounting Officer	Mar-10	5 years	100%	√		√		
Susan Berelowitz (Deputy Commissioner/Chief Executive)	Oct-08		100%	√		√	√	√
Ross Hendry Director of Policy & Participation	Jun-09		100%			√	√	
David Ryan Director of Corporate Services	Mar-11		95%			√	√	√
Oliver Berman Head of Communications & Corporate Engagement	Oct-12		95%			√	√	√
Notes:								
Interim Advisory Board met twice in 2012-13								
Audit and Risk Committee met five times in 2012-13								
Commissioner's Board met eight times in 2012-13								
Leadership team met 13 times in 2012-13								
Quality management Group met 11 times in 2012-13								

## Commissioner's Board

The Commissioner's board is chaired by the Children's Commissioner as corporation sole. The Office of the Children's Commissioner's (OCC) Leadership team attends the Commissioner's Board. The Leadership team are the Deputy Children's Commissioner/Chief Executive, Director of Policy and Participation, Director of Corporate Services, Head of Communications and Engagement, and any other attendees as requested.

The purpose of the board is to provide assurance on the following:

- To lead and drive the strategic direction of the OCC and ensure the business plans are transparent and deliver value for money;
- To approve the one year corporate plan;
- To approve the one year business plan;
- To provide strategic oversight and approval of the budget;
- To support the CC / AO in her relationship with sponsor department;
- To approve any variation or changes to the budget.

Members are required to declare any potential conflicts of interest on appointment and at the beginning of each meeting they attend. They must confirm that the register of interest is up to date on an annual basis. The register of interest is open to the public and available on the OCC website. Requests for information should be made in writing addressed to the Children's Commissioner. Where actual or potential conflicts of interest are identified, Members take no part in discussions and are not involved in any decisions that relate to these interests.

There has been no assessment of the board's compliance with the *Corporate Governance Code*.

## Leadership Team

The Leadership Team of OCC supports the Children's Commissioner with the delivery of strategic objectives identified in the strategic plan and business plan. The functions of the Leadership Team include the following;

- To develop the strategic and operational priorities of the OCC;
- To lead business continuity both strategically and operationally;
- To develop the priorities in the Corporate Plan and the Business Plan and apportion the budget accordingly;
- To ensure delivery of priorities in Corporate Plan and Business Plan;

- To ensure all risk assurance requirements are in place and actions highlighted through the Audit and Risk Committee are implemented;
- To oversee monitoring and management of performance across the whole organisation, ensuring the work is delivered to a high standard;
- To monitor the budget and expenditure monthly and against service priorities;
- To monitor the effective implementation of the memorandum of understanding with sponsor department.

## CYP Advisory Group (Amplify)

The aim of the Children's Commissioner's Children's and Young People's Advisory Group (Amplify) is to advise the Children's Commissioner and her staff on specific projects, policy development and practice. They are champions of the Children's Commissioner ensuring that the views of children and young people inform all aspects of the Commissioner's work.

The group is chaired by one of the members. The Children's Commissioner and appropriate staff will attend meetings.

The group has no executive power but the Children's Commissioner is committed to listen, take seriously and provide feedback on all recommendations made by the group.

Amplify includes around 20 children and young people, with sufficient numbers of children and young people to represent:

- An age range of 18 and under;
- Each region in England;
- The Children's Commissioner's Young Experts - at least one representative from each of the key themes of work of the OCC;
- A diverse range of backgrounds and experiences.

## Duties and Authority

- To act as a strategic advisory group, meeting quarterly to provide direct advice to the Children's Commissioner and her staff on a range of issues that affect children and young people in England with a view to influence policy priorities and development;
- To canvass, through appropriate mechanisms, the views of other children and young people in their local areas on identified issues;
- To provide direct advice to the Children's Commissioner and her staff on operational aspects of the Children's Commissioner's office.

These terms of reference are to be reviewed in 2013-14. This review will be jointly held by the Children's Commissioner's participation team and the members of Amplify.

### **Quality Management Group (QMG)**

To act as an interface between the Office of the Children's Commissioner and the Audit and Risk Committee and provide to them:

- Advice and guidance on issues relating to risk and audit proportionality;
- Assurances that the organisation has robust risk and audit procedures;
- Assurances that the organisation is compliant with procedures by ensuring that audit; recommendations are being effectively monitored and responses actioned in a timely manner.

### **Audit and Risk Committee**

The Audit and Risk Committee (ARC) is responsible for providing advice and assurance to the Children's Commissioner as Accounting Officer on the adequacy of and effectiveness of internal controls, risk management, and OCC's governance arrangements.

The Committee also oversee internal and external audit arrangements covering financial and non-financial systems. The Committee meets five times a year.

The Audit and Risk Committee agree the annual audit program with the management of the Office of the Children's Commissioner and internal and external audit. The Committee provides an annual assessment of the effectiveness of the OCC's internal controls and risk management.

The Committee consists of three members, all of whom are Non-Executives. The Chair of the Committee is a qualified accountant. The Deputy Commissioner/Chief Executive, and Director of Corporate Services are required to attend and an observer from the Department for Education (DfE) and representatives of the internal and external auditors are invited to attend Committee meetings. Other members of staff may be invited to attend.

All in attendance are required to declare any potential conflicts of interest on appointment and at the beginning of each meeting they attend. They must confirm the register of interests is up to date on an annual basis. During 2012-12 no members declared any directorships or other significant interests that may have conflicted with their OCC responsibilities.

The NAO facilitated a review of the effectiveness of the Audit and Risk Committee in December 2012,

using the NAO's Audit Committee self-assessment checklist to measure the Committee's organisation, management, and approach against recommended good practice. The review showed that most areas of recommended good practice were in place, and the Committee provided a useful contribution. Some minor improvements were agreed.

The key issues discussed at the board include:

- Internal Audits;
- Risk management;
- Information Security;

Major projects and other issues discussed include:

- The inquiry into Child Sexual Exploitation in Gangs and Groups;
- Education Exclusion Inquiry;
- Transition into the reformed Office of the Children's Commissioner.

### **Interim Advisory Board**

The Interim Advisory Board exists to provide expert support, advice, scrutiny and challenge to the Children's Commissioner, the Deputy Children's Commissioner/Chief Executive, and the OCC's leadership team members, whose work supports the Commissioner. The Board's duties include:

- To ensure, notwithstanding the Commissioner's independent status and individual legal responsibility for her work and that of the OCC, that the activity of the Children's Commissioner is aligned with as well as appropriately commenting on that of the wider children's services sector and wider civil society, so that the impact and capacity of the CC's/OCC's work is maximised to help secure the best outcomes for children and young people in England;
- To offer considered advice to the CC and the staff of the OCC as necessary, so that their effectiveness is enhanced and the CC's remit is fulfilled;
- To expect that the CC and staff of the OCC will take due account of the advice and opinions of the Interim Advisory Board, and will state formally why these have not been followed when there are differences between the opinions of the Board and the actions or decisions of the CC or those working for the OCC.

### **Remuneration**

The Office of the Children's Commissioner (OCC) entered the pay freeze in 2010-11 for a period of three years. The OCC does not have a Remuneration Committee. Changes to salaries and

grade are subject to approval by the Department for Education under the terms of the joint framework agreement.

## **Risk Management**

Risk Management is an integral part of the Corporate Governance process within the OCC. The Audit and Risk Committee supports the Commissioner as Accounting Officer in reviewing the comprehensiveness, reliability and integrity of OCC's internal controls and risk management process.

### **Assessment of risk**

Risk could limit or prevent OCC from achieving its strategic objectives, and it is essential OCC manages these risks. Effective risk management allows OCC to:

- Have increased confidence it will achieve its strategic objectives;
- Focus its actions and efforts where they will be most effective;
- Provide a framework for decisions about what risk to manage and what risks to tolerate;
- Constrain threats to acceptable levels.

OCC's risk management processes are designed to manage risk to a reasonable level, rather than eliminate all risk. The processes in place only provide a reasonable, rather than absolute assurance that risks are being managed effectively.

OCC's approach to risk management is:

- Comprehensive and embedded throughout the organisation;
- To ensure risk management actions are proportionate to the level of risk faced by the organisation;
- For the Commissioner and her team to agree risk tolerance levels on a risk-by-risk basis;
- To manage risk actively and review risk management processes regularly, so that it remains reactive to change. Risks are assigned through Quality Management Group (QMG) to named individuals, who are accountable for managing risks;
- To align risk management with strategic objectives and make it integral to support management and business planning.

### **Reporting of risk**

The Strategic Risk Register has been reviewed at each Committee meeting, and Internal Audit have noted that members actively discussed and challenged the risk management process, and the level of risk attributed to particular issues in meetings. Members were assured that there was an effective

process in place for identifying and managing risk within the OCC overall. The Internal Audit assignment on the strategic risk register and assurance framework provided 'substantial assurance'. Audit recommendations have been implemented. The Internal Audit Annual Report noted that control issues identified during its work do not materially impact upon the opinion to be provided in respect of the adequacy and effectiveness for the OCC's arrangements risk management.

The Quality Management Group (QMG) review the Strategic Risk Register at its meeting each month throughout the year. The review includes consideration of the controls in place to manage OCC's exposure to each risk.

### **Transitions**

The Office of the Children's Commissioner will be preparing for transition in 2013-14 into a reformed office incorporating the Office of the Children's Rights Director. Transition will be a standing item in 2013-14 at Audit and Risk Committee, and an HR business partner has joined the staff at the OCC to provide specialist HR knowledge.

### **Information Security Risk Management**

An audit of Information Governance and Security was undertaken as part of the approved internal audit periodic plan for 2012/13. Whilst the audit opinion is Substantial, continuing actions must be undertaken to implement mandatory requirement eight of the HMG Security Policy Framework, relating to accreditation of ICT systems. Over the coming year, we will be upgrading our ICT systems and looking to realize economies of scale by utilizing the Department's systems, where appropriate. The accreditation will be undertaken during the implementation phase of the upgrade projects.

### **Internal Audit**

OCC's governance arrangements and risk management processes are supported by internal audit that reviews the procedures and controls in place to manage its most significant risks. An annual audit programme is developed focussing on OCC's major risks. The Children's Commissioner, Leadership Team and the Audit and Risk Committee are consulted on its development.

Internal Audit work to Government Internal Audit Standards and provide opinions on the adequacy and effectiveness of OCC's system of internal control and recommendations for improvement. Where weaknesses in controls are identified, action is taken to strengthen the controls.

## Effectiveness of the internal control framework

The Children's Commissioner as Accounting Officer reviews the effectiveness of OCC's system of internal control on an annual basis. The review is informed by: the work of internal auditors; feedback from Leadership Team who have responsibility for the development and maintenance of the internal control framework; and opinions made by external audit in their post audit completion statements. The Audit and Risk Committee provides advice on the implications of this review and monitors progress against the plan to ensure the system of internal control is continuously improved.

Internal Audit conducted six reviews during 2012-13. These reviews highlighted areas where improvements could be made, and steps were taken to address the recommendations. Progress against the audit recommendations is reported to the Quality Management Group (QMG) on a monthly basis and the Audit and Risk Committee reviews progress when it meets.

The following internal audits were undertaken during 2012-13:

- **Procurement** – Substantial assurance;
- **Risk Management** – Substantial assurance;
- **Project selection** – Substantial assurance;
- **Information Governance and Security** – Substantial assurance;
- **Payroll** – Substantial assurance;
- **Financial Management and Budgetary Control** – Substantial assurance.

An action plan has captured the recommendations. There has been good progress from the audit work conducted and all outstanding areas for improvement are being addressed.

The Head of Internal Audit provides an annual, independent opinion on the adequacy and effectiveness of OCC's governance, risk and internal controls. The programme of work completed by Internal Audit enabled the Head of Internal Audit to state in her report for 2012-13:

"We provide reasonable assurance that the OCC has an adequate and effective system of internal controls for the year ended 31st March 2013. The control issues identified during our work do not materially impact upon the opinion to be provided in respect of the adequacy and effectiveness for the OCC's arrangements for corporate governance, risk management and control."

## Value for Money

The Office of the Children's Commissioner's (OCC) budget has been reduced from £3M in 2009-10 to £2.3M in 2012-13. This has represented a reduction in funding of 23% to date.

In order to make efficiency savings and continue to deliver for Children the OCC has made the following savings:

- Premises – OCC moved from London Bridge to Victoria in February 2011 resulting in savings of £150,000 per annum;
- Staff costs – The Communications directorate has been reduced from five staff to three resulting in savings of £133,000 per annum;
- Staff costs – The Corporate Services directorate has been reduced from seven staff to five resulting in savings of £52,000 per annum;
- Corporate Engagement costs – The budget for Corporate Engagement has been reduced from £100,000 in 2010-11 to £40,000 in 2012-13. This represented a saving of £60,000 per annum;
- Project costs – The budget allocated to projects has been reduced from £460,000 in 2012-13 to £277,000 in 2013-14.

## The future of the Office of the Children's Commissioner

The Queen's Speech in May 2012 highlighted that the Government will propose measures to "strengthen the role of the Children's Commissioner", providing the reformed office with the powers and remit to promote and protect children's rights. This follows the Independent Review by Dr. John Dunford in 2010, which recommended the creation of a stronger, more independent and rights-focused Office of the Children's Commissioner for England.

This proposed legislation will bring together the current Office of the Children's Commissioner and Office of the Children's Rights Director into a reformed single body. This will build on the strengths and impact of the work of both organisations so as to ensure that all children, particularly the most vulnerable and marginalised in our society, are treated in accordance with domestic law, the UN Convention on the Rights of the Child, and other international instruments and conventions.



## The Annual report of the Audit and Risk Committee for 2012-13

### Highlights:

- The business for 2012/13 was planned into an annual forward programme, to ensure that the work of the Committee fully discharged its responsibilities. There were five meetings, in line with the Terms of Reference, including a meeting specifically to review the audited Statement of Accounts for 2012/13, together with the closure report and Management Letter from the external auditor, the NAO;
- In addition to the members of the Committee, meetings are attended by representatives from Internal Audit (Deloitte) and External Audit (NAO), the Children's Commissioner, the OCC Chief Executive, the Director of Corporate Services, the Planning and Performance Manager and a representative from the DfE as sponsoring Department. This attendance, together with formal reports, has ensured well informed discussion at meetings, and updates on the wider developments in the OCC, giving a useful context to the Committee's work;
- Internal Audit considered fraud risk as part of its overall risk assessment and internal audit work and provided periodic fraud alerts and updates during the year. There were no instances of fraud and corruption investigated by Internal Audit or External Audit during 2012. The fraud response and whistle blowing policies were approved at the December 2012 meeting;
- A new internal auditor, Deloitte, was appointed from April 2013, following a competitive tender process. The outgoing auditor fully completed the 2012/13 audit prior to the end of the contract and Deloitte met with them as part of the handover process. Deloitte ensured a smooth handover process with an initial investment of time to ensure a good understanding of the OCC and the development of a tailored risk based audit plan;
- The scope of the 2012/13 audit was formally reported and approved at the December 2012 meeting. The NAO provided verbal progress reports at each meeting, including issues arising from the interim audit.

### Conclusion:

The Audit and Risk Committee has considered the effectiveness of the OCC's financial systems, internal control, financial reporting, risk management arrangements, governance arrangements and information data security, informed by the work of internal and external audit, management briefings and reports. Based on the reports and briefings considered in relation to 2012/13, the Committee is able to provide assurance to the Children's Commissioner that it has discharged its responsibilities in full in 2012/13 and there have been no significant issues arising in the year that need to be reported.

## **AUDIT CERTIFICATE**

### **THE CERTIFICATE AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE HOUSES OF PARLIAMENT**

I certify that I have audited the financial statements of Office of the Children's Commissioner for the year ended 31 March 2013 under the Children Act 2004. The financial statements comprise: the Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Remuneration Report that is described in that report as having been audited.

#### **Respective responsibilities of the Children's Commissioner and auditor as explained more fully in the Statement of Responsibilities of the Children's Commissioner**

The Children's Commissioner is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. My responsibility is to audit, certify and report on the financial statements in accordance with the International Standards on Auditing (UK and Ireland). Those standards require me and my staff to comply with the Auditing Practices Board's Ethical Standards for Auditors.

#### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Office of the Children's Commissioner's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by Office of the Children's Commissioner; and the overall presentation of the financial statements. In addition I read all the financial and non-financial information in the Annual Report, to identify material inconsistencies with the audited financial statements. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my certificate.

I am required to obtain evidence sufficient to give reasonable assurance that the expenditure and income recorded in the financial statements have been applied to the purposes intended by Parliament and the financial transactions recorded in the financial statements conform to the authorities which govern them.

#### **Opinion on regularity**

In my opinion, in all material respects the expenditure and income recorded in the financial statements have been applied to the purposes intended by Parliament and the financial transactions recorded in the financial statements conform to the authorities which govern them.

#### **Opinion on financial statements**

In my opinion:  
the financial statements give a true and fair view of the state of the Office of the Children's Commissioner's affairs as at 31 March 2013 and of the net expenditure for the year then ended; and  
the financial statements have been properly prepared in accordance with the Children Act 2004 and Secretary of State directions issued thereunder.

#### **Opinion on other matters**

In my opinion:  
the part of the Remuneration Report to be audited has been properly prepared in accordance with Secretary of State directions made under the Children Act 2004; and  
the information given in the Management Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

**Matters on which I report by exception**

I have nothing to report in respect of the following matters which I report to you if, in my opinion:  
adequate accounting records have not been kept; or  
the financial statements and the part of the Remuneration Report to be audited are not in agreement with the  
accounting records and returns; or  
I have not received all of the information and explanations I require for my audit; or  
the Governance Statement does not reflect compliance with HM Treasury's guidance.

**Report**

I have no observations to make on these financial statements.

Amyas C E Morse  
Comptroller and Auditor General  
National Audit Office  
157-197 Buckingham Palace Road  
Victoria  
London  
SW1W 9SP

## FINANCIAL REVIEW

### Statement of comprehensive net expenditure for the year ended 31 March 2013

	Note	2012-13 £000	2011-12 £000
Expenditure			
Staff costs	2	1,547	1,425
Project costs	3	622	550
Other operating expenses	4	33	427
<b>Total expenditure</b>		<b>2,202</b>	<b>2,402</b>
Income			
Other operating income	5	(1)	(3)
<b>Total income</b>		<b>(1)</b>	<b>(3)</b>
<b>Net expenditure for the year</b>		<b>2,201</b>	<b>2,399</b>

Note:

A) All of the income and expenditure of the Children's Commissioner is in respect of continuing operations.

The notes on pages 36 to 48 form part of these accounts.

Statement of financial position as at 31 March 2013

	Note	2012-13 £000	2011-12 £000
<b>Assets</b>			
Non-current assets			
Property, plant and equipment	6	11	24
Intangible assets	7	12	4
<b>Total non-current assets</b>		<b>23</b>	<b>28</b>
Current assets			
Trade and other receivables due after more than one year	8a	-	89
Trade and other receivables due within one year	8b	116	30
Cash and cash equivalents	9	14	110
<b>Total current assets</b>		<b>130</b>	<b>229</b>
Current liabilities			
Trade and other payables	10	(212)	(239)
Provisions	11	(17)	(447)
<b>Assets less liabilities</b>		<b>(76)</b>	<b>(429)</b>
Tax payers' equity			
General reserve		(76)	(429)
		<b>(76)</b>	<b>(429)</b>

The financial statements on pages 32 to 35 were approved by the Children's Commissioner.



Dr Maggie Atkinson  
Children's Commissioner & Accounting Officer

8 July 2013

The notes on pages 36 to 48 form part of these accounts.

Statement of cash flows for the year ended 31 March 2013

	Note	2012-13 £000	2011-12 £000
Cash flows from operating activities			
Net expenditure		(2,201)	(2,399)
Depreciation and amortisation	6 & 7	17	35
Decrease/(increase) in trade and other receivables	8	3	(8)
Increase/(decrease) in trade payables	10	(27)	78
Increase/(decrease) in provisions – (voluntary exit costs)	11	(430)	75
<b>Net cash outflows from operating activities</b>		<b>(2,638)</b>	<b>(2,219)</b>
Cash flows from investing activities			
Purchase of intangible assets	7	(12)	-
<b>Net cash outflow from investing activities</b>		<b>(12)</b>	<b>-</b>
Cash flows from financing activities			
Grant received towards resource expenditure		2,554	2,186
		2,554	2,186
Net financing			
Net increase/(decrease) in cash and cash equivalents during the period		(96)	(33)
Cash and cash equivalents at the beginning of the period	9	110	143
<b>Cash and cash equivalents at the end of the period</b>	<b>9</b>	<b>14</b>	<b>110</b>

Statement of changes in Tax Payers' Equity  
for the year ended 31 March 2013

Changes in taxpayers' equity for 2011-12	£000
At 1 April 2011	(216)
Net expenditure on continuing operations	(2,399)
Grant-in-aid received towards capital expenditure	-
Grant-in-aid received towards resource expenditure	2,186
At 31 March 2012	(429)
Changes in taxpayers' equity for 2012-13	£000
At 1 April 2012	(429)
Net Expenditure on continuing operations	(2,201)
Grant-in-aid received towards resource expenditure	2,479
Grant-in-aid received toward exit costs (2011-12 note 11a)	75
At 31 March 2013	(76)

## Notes to the Accounts

### 1 Statement of Principal Accounting Policies

#### *a. Basis of preparation*

The Children's Commissioner was created as a corporation sole under Schedule 1 of the Children Act 2004 and was established following the appointment of the Commissioner in March 2005. Accounts are drawn up in accordance with Treasury Guidance, Annual Reports and Accounts guidance, the Children Act 2004, and the Accounts Direction and the financial memorandum between the Secretary of State for Children, Schools and Families and the Commissioner dated 12 September 2005, copies of which can be obtained from the Children's Commissioner or DfE. They are drawn up in accordance with the Government Financial Reporting Manual (FReM). The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of the Children's Commissioner for the purpose of giving a true and fair view has been selected. The particular policies adopted by the Children's Commissioner are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

The particular accounting policies adopted by the Children's Commissioner are described below. In accordance with IAS 8, the accounting policies and estimation techniques used are those that are judged to be the most appropriate for the purpose of giving a true and fair view. These policies are reviewed regularly to ensure they remain the most appropriate. OCC to formally adopt new and amended policies not yet adopted. They have been applied consistently in dealing with items considered material in relation to the accounts.

These accounts have been prepared on a going concern basis.

#### *b. Accounting convention*

These accounts have been prepared under the historical cost convention modified to account for the revaluation of property, plant and equipment, intangible assets and inventories. The Statement of Financial Position at 31 March 2013 shows net liabilities of (£76,000), which takes into account an accrual for voluntary early release relating to the Children's Commissioner's restructuring costs. This accrual will be due in 2013-14 and will be met by future Grant in Aid from DfE. This is because, under normal conventions applying to parliamentary control over income and expenditure, Grant in Aid may not be issued in advance of need.

#### *c. Grant in aid*

Grant in aid received from DfE in respect of revenue expenditure or relating to general capital expenditure is recognised in the general reserve in the year it is received.

#### *d. Income recognition*

Grant income that is receivable for a specific purpose or project is credited to the Statement of Comprehensive Net Expenditure over the duration of the activity to which it relates. Other income is recognised in the Statement of Comprehensive Net Expenditure on an accruals basis.

#### *e. Pensions*

Past and present employees are covered by the provisions of the Principal Civil Service Pension Scheme (PCSPS). The defined benefit schemes are unfunded and are non-contributory except in respect of dependants' benefits. The Children's Commissioner recognises the expected cost of these elements on a systematic and rational basis over the period during which it benefits from employees' services by payment to the PCSPS of amounts calculated on an accruing basis. Liability for payment of future benefits is a charge on the PCSPS. In respect of the defined contribution schemes, the Children's Commissioner recognises the contributions payable for the year. PCSPS also permits employees to opt for a partnership pension account, a stakeholder pension with an employer contribution. The defined benefit schemes are treated for accounting purposes as a defined contribution scheme as required by IAS 26. The defined benefit scheme prepares its own financial statements. A description of the pension schemes is at Note 3.

#### *f. Project costs*

Expenditure on projects funded from grant-in-aid is charged to the Statement of Comprehensive Net Expenditure as it is incurred. Project grants payable by the Children's Commissioner are recognised when they fall due for payment.

#### *g. Property, plant and equipment and intangible assets*

Assets purchased for use on a continuous basis at a cost in excess of £2,500 are initially recorded at cost price. Assets other than construction in progress are re-valued to current replacement cost as at 31 March 2013 using price indices for current cost accounting published by the Office for National Statistics, when the effect of their revaluation over time is material. In instances where there are separate individual items of IT hardware which individually fall below the capitalisation threshold, similar items are grouped together and the combined cost is used for the purposes of determining whether they fall with the threshold.



Construction in progress is capitalised at cost. When complete the cost of a construction project is transferred to the relevant asset class as a single item of expenditure.

#### ***h. Depreciation***

Modified historic cost of a tangible fixed asset is depreciated to expected residual value by equal annual installments from the date of bringing into operation as follows:

##### **Equipment**

- ***Information technology, storages*** – over four years capital equipment is depreciated over its estimated useful economic life from the month of acquisition;
- ***Furniture and fittings*** – the cost of improvements to leasehold buildings that have been made are depreciated over the **remaining life of the lease**;
- ***Intangible fixed assets*** – intangible fixed assets are amortised over expected useful economic life from the beginning of next calendar month after the acquisition;
- ***Software licences*** – over four years.

#### ***i. Notional charges***

The Treasury Financial Reporting Manual requires that the result of operations disclosed in the Operating Cost Statement should reflect the true value of resources consumed. Where a supply of goods or services is received at less than full cost a charge equivalent to the estimated difference is introduced into the Operating Cost Statement.

#### ***j. Leases***

Leases in which a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made and due to be made under an operating lease of real property (net of any benefit received from the lessor) are charged by equal annual installments to the Operating Cost Statement over the period from the date of first occupation until expiry of the lease. Resulting debit balances are classified as prepayments in the Balance Sheet. Resulting credit balances that will be eliminated within one year are classified as current liabilities. Operating lease cost are charged to expenditure as they are incurred (see Note 14 for further details).

#### ***k. Segmental analysis***

The Children's Commissioner is not required to show a segmental analysis. This is because the quantitative thresholds required for segmental reporting, in accordance with IFRS 8, have not been met.

## 2 Staff costs

	Staff with a permanent (UK) contract £000	Contract Personnel £000	Total 2012- 13 £000	Total 2011-12 £000
Costs of employment				
Salary	1,139	-	1,139	953
Restructuring costs	49	-	49	86
Social security costs	106	-	106	92
Pension costs	226	-	226	190
Cost of non-employed staff	-	27	27	104
<b>Total</b>	<b>1,520</b>	<b>27</b>	<b>1,547</b>	<b>1,425</b>

The average number of persons employed by the Children's Commissioner during the period expressed as full time equivalents was:

Executive	5	0	5	5
Other personnel	22	1	23	18
<b>Total</b>	<b>27</b>	<b>1</b>	<b>28</b>	<b>23</b>

The salary costs include an accrual of £13,354 for outstanding staff leave in accordance with IAS 19 Employee Benefits.

The Principal Civil Service Pension Scheme (PCSPS) is an unfunded multi-employer defined benefit scheme but the Children's Commissioner is unable to identify its share of the underlying assets and liabilities. A full actuarial valuation was carried out as at 31 March 2007. Details can be found in the resource accounts of the Cabinet Office: Civil Superannuation. <http://www.civilservice-pensions.gov.uk>.

For 2012-13, employers' contributions of £226,000 (2011-12 £190,000) were payable to the PCSPS at one of four rates in the range 16.7 to 24.3 per cent of pensionable pay, based on salary bands. Employer contribution rates are reviewed every four years following a full scheme valuation by the Government Actuary. The contribution rates reflect benefits as they are accrued, not when the costs are actually incurred, and reflect past experience of the scheme.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. No employer's contributions were paid to any of the panel of three appointed stakeholder pension providers. One member of staff retired early on health grounds.

## Exit packages

2012/13	Exit package cost band	Number of voluntary redundancies	Total number of exit packages by cost
	<£10,000		
	£10,000 - £25,000	1	1
	£25,000 - £50,000	-	
	£50,001 - £100,000	-	-
	Total number of exit packages	1	1
	Total resource cost /£	49	49

2012-13 exit costs include the sum of £20,000 in respect of additional costs associated with a voluntary exit that took place in 2011-12.

### 3 Project Expenses

	2012-13	2011-12
	£000	£000
Schools Exclusions Inquiry	123	81
CSEGG Inquiry	151	131
Child Rights Impact Assessment	19	4
Developing and Sustaining Participation Networks	36	-
Takeover Day	23	2
Child Poverty	62	3
Health Commissioning	31	-
Immigration and Asylum	5	-
Mental Health in Youth Justice	16	-
Child Protection in School Settings	32	26
Impact of Parental Substance Misuse	42	18
Recognition and Telling	20	41
Promoting UNCRC	13	9
Experience of GPS/Complaints	5	-
Safeguarding	10	10
Press Office	12	30
Web & New Media	22	27
CYP Advisory Groups	-	54
Having a Positive Influence on Teaching Quality	-	2
Promoting and Protecting Children's Rights	-	39
Developing an Effective Complaints System	-	39
Listening to Excluded Voices	-	17
Trafficked Children	-	14
Applying best interest test to Immigration returns	-	3
Monitoring the end of detention of Children and Families	-	1
Project Expenditure Total	622	550

## 4 Other Operating Expenses

	2012-13	2011-12
	£000	£000
IT Support costs	67	49
Training	9	22
Recruitment	4	7
Travel	7	5
Attendance at meetings and conferences	-	1
Administration services	14	14
Office supplies	8	11
Legal and professional expenses	11	27
Miscellaneous expenditure	2	5
HR Advisor	55	43
Telephone	6	5
Accommodation costs	145	148
Heating & Lighting	-	2
Dilapidations Costs - 1 London Bridge	(350)	3
Auditors remuneration		
External Auditors - statutory audit work	22	22
Internal Auditors	15	25
Governance Costs	1	3
Non-cash items		
Depreciation & amortisation	17	35
	<u>33</u>	<u>427</u>

A new occupancy agreement was signed in October 2012 with the Department for Education. The rent payable over the term is £154,762. A rent free period from 11 February to 31 March 2011 was provided by Partnership for Schools as part of this agreement.

## 5 Income

	2012-13 £000	2011-12 £000
Other operating income	(1)	(3)
	(1)	(3)

## 6 Property, plant and equipment

2012-13	Furniture & Fittings £000	Equipment £000	Total £000
Valuation/Cost			
At 1 April 2012	1,154	140	1,294
Additions	-	-	-
Disposals	(1,126)	(132)	(1,258)
At 31 March 2013	28	8	36
Depreciation			
At 1 April 2012	1,133	137	1,270
Charge for Year	11	2	13
Adjustment - Disposals	(1,126)	(132)	(1,258)
At 31 March 2013	18	7	25
Net Book Value			
At 31 March 2013	10	1	11
At 1 April 2012	21	3	24
2011-12	Furniture & Fittings £000	Equipment £000	Total £000
Valuation/Cost			
At 1 April 2011	1,154	140	1,294
Additions			-
Disposals			-
At 31 March 2012	1,154	140	1,294
Depreciation			
At 1 April 2011	1,124	134	1,258
Charge for Year	9	3	12
At 31 March 2012	1,133	137	1,270

Net Book Value			
At 31 March 2012	21	3	24
At 1 April 2011	30	6	36

The assets are stated at cost as the net change in value when using modified historical cost convention is not material. The Children's Commissioner owns all its assets and none of them are leased.

## 7 Intangible assets

2012-13	Software Licenses £000	Website £000	Total £000
Valuation/Cost			
At 1 April 2011	100	50	150
Additions	12		12
Disposals	(72)	-	(72)
At 31 March 2013	40	50	90
Amortisation			
At 1 April 2011	99	47	146
Charge for Year	1	3	4
Adjustment- Disposals	(72)		(72)
At 31 March 2013	28	50	78
Net Book Value			
At 31 March 2013	12	-	12
At 1 April 2012	1	3	4
2011-12	Software Licenses £000	Website £000	Total £000
Valuation/Cost			
At 1 April 2011	100	50	150
Additions	-	-	-
At 31 March 2011	100	50	150
Amortisation			
At 1 April 2011	90	33	123
Charge for Year	9	14	23



At 31 March 2012	99	47	146
Net Book Value			
At 31 March 2012	1	3	4
At 1 April 2011	10	17	27

## 8 Trade and other receivables

	2012-13	2011-12
	£000	£000
8a		
Amounts falling due after one year		
Rent Deposit	-	89
Pre-payments	-	-
	-	89
8b		
Amounts falling due within one year		
Rent Deposit	89	-
Pre-payments	15	18
Trade receivables	-	3
Staff receivables	12	9
	116	30
8c		
Balances with other central government bodies	-	-
Balance with local authorities	-	-
Intra-Government balances	-	-
Balances with bodies external to Government	116	119
Total trade and other receivables at 31 March 2013	116	119

## 9 Cash and cash equivalents

	2012-13	2011-12
	£000	£000
Cash and cash equivalents		
Government Banking Services	11	106
Commercial Bank & cash in hand	3	4
	<u>14</u>	<u>110</u>

## 10 Trade and other payables

*Amounts falling due within one year*

	2012-13	2011-12
	£000	£000
10a Analysis by Type		
Trade payables	72	97
Accruals	79	94
PAYE	20	15
National Insurance Contributions	15	13
Pension Contributions	26	20
Childcare	-	-
Deferred Income	-	-
	<u>212</u>	<u>239</u>

The accruals include £13,354 (£12,341 2011-12) in relation to untaken staff leave at the year end, in accordance with IAS 19 Employee Benefits.

	£000	£000
10b Intra-Government Balances		
Balance with other central government bodies	61	48
Balance with Local Authorities	-	-
	<u>61</u>	<u>48</u>
Intra government Balances		
Balance with bodies external to government	151	191
	<u>151</u>	<u>191</u>
Total creditors at the 31 March 2013	<u>212</u>	<u>239</u>

## 11 Provision for Dilapidations – 1 London Bridge

	<u>2012-13</u>	<u>2011-12</u>
	£000	£000
Brought forward	372	372
Change in year	(355)	-
	<hr/>	<hr/>
Carried forward	<u>17</u>	<u>372</u>

The provision relates to estimated dilapidation costs for 1 London Bridge.

### 11a Provision for Voluntary Exits

	<u>2012-13</u>	<u>2011-12</u>
	£000	£000
Brought forward	75	
Change in year	(75)	75
	<hr/>	<hr/>
Carried forward	<u>-</u>	<u>75</u>

The provision relates to estimated exit costs under the Cabinet Office VER scheme.

Total provisions at the 31 March 2013	<u>17</u>	<u>447</u>
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## 12 Commitments under leases

### *Operating leases*

The Children's Commissioner has entered into operating lease contracts for the provision of a photocopier, post franking machine, and office accommodation. At 31 March 2013, the total future minimum lease payments will be met on the following dates:

Year of payment	2012-13 £'000	2011-12 £'000
Buildings		
Not later than one year	88	85
Later than one year and not later than five years	48	85
Later than five years	-	-
Other		
Not later than one year	3	2
Later than one year and not later than five years	9	4
Later than five years	-	-

## 13 Related party transactions

The Children's Commissioner is sponsored by the DfE which is regarded as a related party. There were material transactions with the DfE in respect of Grant-in-Aid. None of the Board members, key managerial staff or other related parties has undertaken any material transactions with the Children's Commissioner during the year.

## 14 Financial instruments

The Children's Commissioner has no borrowings and relies primarily on departmental grants for its cash requirements, and is therefore not exposed to liquidity risk. It has no material deposits, and all material assets and liabilities are denominated in sterling so it is not exposed to interest rate risk or currency risk.

## 15 Post Balance Sheet Events

There have been no events after the end of the accounting period requiring an adjustment to the financial statements.

The financial statements were authorized for issue on 8 July 2013 by the Accounting Officer.





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